



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Information Collection Tools

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)).

Currently, the IRS is soliciting comments concerning an existing final regulation, INTL-64-93 (TD 8611): Conduit Arrangements Regulations (§§ 1.881-4 and 1.6038A-3); Form 8871, Political Organization Notice of Section 527 Status; Form 8453-X, Political Organization Declaration for Electronic Filing of Notice of Section 527 Status; Revenue Ruling 2000-33, Deferred Compensation Plans of State and Local Governments and Tax-Exempt Organizations; Notice 2006-52, Deduction for Energy Efficient Commercial Buildings; and TD 9451, Guidance Necessary to Facilitate Business Election Filing.

DATES: Written comments should be received on or before [INSERT

DATE 60 DAYS AFTER DATE OF PUBLICATION OF THIS DOCUMENT IN THE

FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224. Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the collection tools should be directed to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202)622-3634, or through the internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Currently, the IRS is seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

1) *Title:* Conduit Arrangements Regulations.

OMB Number: 1545-1440.

Form Number: INTL-64-93.

Abstract: This regulation provides rules that permit the district director to recharacterize a financing arrangement as a conduit arrangement. The recharacterization will affect the amount of U.S. withholding tax due on financing transactions

that are part of the financing arrangement. This regulation affects withholding agents and foreign investors who engage in multi-party financing arrangements.

Current Actions: There are no changes to the previously approved burden of this existing collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 1,000.

Estimated Time Per Respondent: 10 min.

Estimated Total Annual Burden Hours: 10,000.

2) *Title:* Form 8871, Political Organization Notice of Section 527 Status; Form 8453-X, Political Organization Declaration for Electronic Filing of Notice of Section 527 Status.

OMB Number: 1545-1693.

Form Number: Forms 8871 and 8453-X.

Abstract: Public Law 106-230 as amended by Public Law 107-276, amended Internal Revenue Code section 527(i) to require certain political organizations to provide information to the IRS regarding their name and address, their purpose, and the names and addresses of their officers, highly compensated employees, Board of Directors, and related entities within the meaning of section 168(h)(4)). Forms 8871 and 8453-X are used to report this information to the

IRS.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Not-for-profit institutions.

Estimated Number of Respondents: 5,000.

Estimated Time Per Respondent: 7 hrs., 2 min.

Estimated Total Annual Reporting Burden hours: 35,195.

3) *Title:* Deferred Compensation Plans of State and Local Governments and Tax-Exempt Organizations.

OMB Number: 1545-1695.

Form Number: Revenue Ruling 2000-33.

Abstract: Revenue Ruling 2000-33 specifies the conditions the plan sponsor should meet to automatically defer a certain percentage of its employees' compensation into their accounts in an eligible deferred compensation plan.

Current Actions: There is no change in the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Not-for-profit institutions, and state, local or tribal governments.

Estimated Number of Respondents: 500.

Estimated Time Per Respondent: 60 min.

Estimated Total Annual Burden Hours: 500.

4) *Title:* Deduction for Energy Efficient Commercial Buildings.

OMB Number: 1545-2004.

Form Number: Notice 2006-52.

Abstract: This notice sets forth a process that allows the owner of energy efficient commercial building property to certify that the property satisfies the requirements of § 179D(c)(1) and (d). This notice also provides a procedure whereby the developer of computer software may certify to the Internal Revenue Service that the software is acceptable for use in calculating energy and power consumption for purposes of § 179D of the Code.

Current Actions: There is no change in the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, Businesses and other for-profit organizations.

Estimated Number of Respondents: 21,767.

Estimated Time Per Respondent: 1 hr., 40 min.

Estimated Total Annual Burden Hours: 3,761.

5) *Title:* Guidance Necessary to Facilitate Business Election Filing.

OMB Number: 1545-2019.

Form Number: REG-161919-05.

Abstract: This regulation provides guidance to taxpayers

for determining which corporations are included in a controlled group of corporations.

Current Actions: There is no change in the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 350,000.

Estimated Time Per Respondent: 45 min.

Estimated Total Annual Burden Hours: 262,500.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

Comments are invited on: (a) Whether the collection of

information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: October 4, 2012.

R. Joseph Durbala,
IRS Reports Clearance Officer

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